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Agricultural income-tax.

121 *Q.*—Sri T. C. NARAYANA NAMBIAR (on behalf of Sri V. R. Krishna Ayyar): Will the Hon. the Minister for Land Revenue be pleased to state whether the Government have surveyed the financial possibilities of imposing agricultural income-tax on big plantations of rubber, coffee, tea, oranges, •cardamom and if so, the results of such survey?

The Hon. Sri M. A. MANICKAVELU NAICKER:—"The Land Revenue Reforms Committee has recommended that an agricultural income-tax should be levied in addition to land revenue and that such levy should, in the first instance, be applied to plantation areas. The Committee has examined in that connection the financial implications of the levy on plantations and has estimated the anticipated revenue from that source as Rs. 13 lakhs."

•Sri PILLALAMARRI VENKATESWARLU:—"While the Land Revenue Reforms Committee has recommended the levy of an agricultural income-tax on plantations in the first instance, may I know the reason why this Government have come forward to levy a surcharge on land revenue in the first instance?"

The Hon. Sri M. A. MANICKAVELU NAICKER:—"I do not know how this question arises out of the main question. A specific question was put about tax on plantations and I answered it."

Sri C. H. KANARAN:—"Are orange gardens included in the term 'plantations' and, if so, what will be the tax on each acre of orange garden?"

The Hon. Sri M. A. MANICKAVELU NAICKER:—"Orange gardens also come under 'plantations'. But I am unable to give the details."

Sri G. YALLAMANDA REDDI:—"Will the Hon. Minister be pleased to state whether the Government will consider this question without delay in view of the fact that the people of this State are not willing to pay any more taxes such as surcharge on bus fares, etc., which the Government have proposed in this Budget?"

Mr. SPEAKER:—"The question is not clear. The hon. Member may put it in writing."

Sri P. RAMAMURTHI:—"The question put by Sri V. R. Krishna Iyer is whether the Government have surveyed the financial possibilities of imposing an agricultural income-tax. The Hon. Minister replies that a Committee has gone into the question. May I know whether the Government have really surveyed the financial possibilities, apart from what the Committtee has done?"

The Hon. Sri M. A. MANICKAVELU NAICKER:—"The Government have not yet surveyed the possibility. I have given this information on some other question previously."

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SRI V. BALAKRISHNAN:—" Since the yield from plantations is bounteous, what is the cause for the delay in introducing a Bill to impose an agricultural income-tax on them?

THE HON. SRI M. A. MANICKAVELU NAICKER:—" There is no delay. We are on the Budget and as soon as the Budget session is over, we will do it."

Opening of a gruel centre at Tirupati.

* 122 *Q.*—SRI K. KRISHNA RAO: Will the Hon. the Minister for Local Administration be pleased to state—

(*a*) whether it is a fact that the Inspector of Local Boards has refused sanction to the proposal of the Tirupati Municipality to open a gruel centre at Tirupati;

(*b*) whether there are any municipalities in the State which run beggar homes or provide relief to the disabled and cripples within their municipal areas; and

(*c*) whether the Inspector of Local Boards ultimately passes the budgets of all municipalities and district boards and whether he is the ultimate authority to sanction disbursements of municipal and district board funds?

THE HON. SRI N. SANKARA REDDI:—" (*a*) The Inspector of Municipal Councils and Local Boards has not received any proposal from the Tirupati Municipal Council to open a gruel centre at Tirupati.

" (*b*) The Corporation of Madras and the Municipal Councils of Coimbatore, Ootacamund and Nellore are maintaining beggar homes.

" (*c*) Final orders on the budgets of municipal councils and district boards are not passed by the Inspector of Municipal Councils and Local Boards but by Government. The Inspector is competent to sanction some extraordinary items of expenditure by municipal councils and district boards up to certain monetary limits under powers delegated."

SRI K. KRISHNA RAO:—" Sir, am I to understand that the so-called municipal autonomy is a fiction so far as the budget is concerned? " 11 a.m.

THE HON. SRI N. SANKARA REDDI:—" It is subject to control also."

SRI S. RAMALINGAM:—" Sir, what is the amount that can be sanctioned by the Inspector of Local Boards? "

THE HON. SRI N. SANKARA REDDI:—" A separate question may be put, Sir."

SRI K. KRISHNA RAO:—" Sir, is there a necessity to open a gruel centre at Tirupati? "

THE HON. SRI N. SANKARA REDDI:—" There may be a necessity. But it is the look-out of the Government to open gruel centres and not of the municipalities and district boards."